

WEST LONDON TAMIL SCHOOL

England & Wales · Charity number 1021545

Details

Other names WLTS

Status Registered

Legal form Other

Company number [02229289](#)

Registered 1993-05-28

Register [View on the Charity Commission register](#)

Contact

Address 54 Hill Rise
Greenford
UB6 8PE

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Website wlts-ofaal.org.uk

Activities

Objects: I) THE ADVANCEMENT OF EDUCATION IN WEST LONDON BY ESTABLISHING AND MAINTAINING A SCHOOL TO PROVIDE IN PARTICULAR INSTRUCTION IN THE TAMIL LANGUAGE THE FINE ARTS AND INFORMATION TECHNOLOGY. II) THE ADVANCEMENT OF THE EDUCATION OF THE GENERAL PUBLIC IN THE LANGUAGE AND CULTURE OF TAMIL SPEAKING PEOPLE. III) THE ADVANCEMENT OF EDUCATION OF REFUGEES IN PARTICULAR TAMIL SPEAKING PEOPLE. IV) THE PROVISION OF THE NECESSARY FACILITIES FOR THE DAILY CARE RECREATION AND EDUCATION OF CHILDREN DURING OUT OF SCHOOL HOURS AND IN SCHOOL HOLIDAYS. V) THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION FOR THOSE WHO NEED THEM BECAUSE OF THEIR YOUTH AGE INFIRMITY OR DISABLEMENT POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE. VI) THE PROVISION OF SUCH OTHER SERVICES AND FACILITIES AS ARE NECESSARY TO ADVANCE THE ABOVE AIMS AND OBJECTIVES.

Activities: RUNNING A TAMIL SCHOOL ON EVERY SATURDAY TO PROVIDE LEARNING FACILITIES IN TAMIL LANGUAGE, SOUTH INDIAN MUSIC, DANCE, MIRUTHANGAM, FLUTE AND CULTURAL VALUES. THIS IS PROVIDED TO CHILDREN WHO ARE SEEKING SUCH FACILITIES. WE ARE ALSO CONDUCTING TAMIL AND FINE ARTS EXAMINATIONS IN UK AND EUROPE.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** IN PRACTICE WEST LONDON
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£64,512	£51,646	-	-
2024-03-31	£69,468	£57,773	-	-
2023-03-31	£56,516	£49,526	-	-
2022-03-31	£40,880	£31,383	-	-
2021-03-31	£19,858	£17,712	-	-

Trustees

Name	Role	Appointed
AMIRTHALINGAM NAGARAJAH		2017-11-11
DR POOTHATHAMBY RASIAH		
NANTHAKUMARAN NAGARATNAM		2017-01-09
SUBRAMANIAM CHETTIAR KUGASENAN CHETTIAR		2017-11-11
Selvanathan Thambithurai		2021-12-03
Srivijaya Sitampalam		2021-12-03
Thiya Prasanna P Covernor		2021-12-03
Vivakaran Thavamoorthy ASecretary		2025-01-25

WEST LONDON TAMIL SCHOOL

England & Wales - Charity number 1021545

Accounts



மேற்கு இலண்டன் தமிழ்ப் பாடசாலை

West London Tamil School

Gifford Primary School, Greenhill Gardens, Northolt, UB5 6BU.

Founded 1978

B.N.R No: 2229289

Registered Charity No: 1021545

Please address all correspondence to:

The Secretary, 54 Hill Rise, Greenford, Middlesex. UB6 8PE

Tel: 0208 5780910, 07545839574 Mail: secretary@wlts-ofaal.org.uk

Charity information

Trustees:

Hon. Chairman: Mr. Subramaniam Kugasenan Chettiar BEM

Hon. Secretary: Mr. Amirthalingam Nagarajah

Hon. Treasurer: Mr. Nagaratnam Nanthakumaran

Trustee: Mr. Srivijaya Sitampalam

Trustee: Mr. Selvanathan Thambithurai

Trustee: Mr. Thiya Prasanna Sharma

Trustee: Mr Vivakaran Thavamoorthy

Head Teacher: Dr. Poothathamby Rasiah (*ex officio*)

Charity Number: 1021545

Charity office
54 Hill Rise
Greenford
Middlesex
UB6 8PE

Accountants: Siva Aarooran BA(Hons) FCCA CTA AFA MIPA
Aarth Limited
428 Rayners Lane
Pinner
HA5 5DX

Introduction

West London Tamil School (WLTS), established in 1978, is the first Tamil community forum school in the United Kingdom. Originally created to support Tamil-speaking children in West London, the school has since expanded its services to students across London, the wider UK, and Europe. WLTS now offers a broad curriculum including Tamil language, Fine Arts, Sports, Religious Studies, and a range of extra-curricular activities. The school provides education for children aged 4 to 18, as well as lifelong learning opportunities for adults.

Educational Achievements

The trustees are delighted to report exceptional academic performance among senior students. Most candidates who sat for the Cambridge GCE O/L and A/L examinations achieved A* or A grades. Notably, one student who took GCE O/L Tamil in Summer 2023 received the Outstanding Cambridge Learner Award, earning the prestigious title “Top in the World.”

Standards in Fine Arts examinations (OFAAL) have also risen significantly. Due to increasing demand, new OFAAL examination centres have been established internationally, including in the United States and Sri Lanka.

Community Support and Governance

WLTS continues to provide vital support to refugees, underprivileged children, and students with disabilities. Many from these groups benefit from the school’s services.

The school is overseen by an eight-member Board of Governors, elected for two-year terms. All governors serve voluntarily and remain committed to the school’s mission and community.

Financial Overview

The school charges a modest fee to help cover operating costs, which have risen substantially due to increased rental expenses. Additional income is generated through OFAAL examinations, fundraising events, student fee adjustments, and contributions from local businesses. Most teachers and staff volunteer their time, receiving only reimbursement for out-of-pocket expenses.

OFAAL – Background and Current Issues

WLTS established an examination body for Fine Arts in 1989, later named the Oriental Fine Arts Academy of London (OFAAL) in 1993. WLTS remains the parent charity of OFAAL. Although OFAAL is separately registered, only WLTS members are eligible to be OFAAL members, and WLTS is the sole beneficiary of OFAAL income under its constitution.

OFAAL examinations continue to grow in popularity, with new centres opening and further expansion under discussion. OFAAL held its first graduation ceremony in 2018 for 41 graduates, followed by another in February 2023 for 33 graduates. Additional ceremonies are planned for Diploma and Post-Diploma students.

Governance Concerns

Members have raised serious concerns regarding OFAAL’s governance:

- No valid OFAAL AGM has been held since 2013.
- Members had no opportunity to scrutinize AGM minutes or accounts since 2012–13.
- Documents submitted to the Charity Commission appear not to have been formally approved by OFAAL members who are Parents and staff of West London Tamil School.
- The Charity Commission previously confirmed (Stage 1 Review, 11 February 2015, paragraphs 16–17) that OFAAL does not have properly appointed trustees.

Members are also concerned that individuals claiming to be OFAAL trustees are operating under the name of an unrelated Tamil school in Alperton, despite having no connection to the original OFAAL (Charity No. 1103602). Mediation attempts, including those facilitated by the Charity Commission, have failed.

As a result, OFAAL members filed a CPR Part 8 claim in the High Court (Chancery Division) on 10 February 2017, under claim number HC-2017-000418, which remains ongoing.

IPO Trademark Proceedings

A long-running trademark dispute between WLTS/OFAAL members and the purported OFAAL trustees concluded with an IPO tribunal decision on 21 October 2021. The full IPO tribunal decision can be found here: https://www.ipo.gov.uk/t-challenge-decision-results/t-challenge-decision-results-bl?BL_Number=O/792/21. The has also been submitted to the Charity Commission for their consideration.

The tribunal found that neither party should be awarded costs, noting that both sides had achieved roughly equal success across the proceedings. The tribunal also commented on the conduct of one of the purported OFAAL trustees (paragraphs 26–27), and these concerns have been reported to relevant authorities.

Following the IPO decision, an attempt was made on 9 December 2021 by the purported trustees' IPO attorney to intimidate WLTS trustees and OFAAL members. These matters have been addressed through IPREG and the Charity Commission.

Future Vision and Building Fund

The Board recognises the long-term importance of securing a permanent venue for the school. WLTS members have worked tirelessly over many years to build and protect the OFAAL Building Fund for this purpose. However, the purported OFAAL trustees continue to retain control of these funds. The Board remains deeply grateful to OFAAL members, Fine Arts teachers, and centre coordinators for their dedication in sustaining and expanding the OFAAL examination programme.

Operational Priorities

WLTS continues to focus on:

- Reducing operating costs
- Office and payments automation
- Maintaining high educational standards
- Meeting member expectations
- Expanding student enrolment, which has increased this year

The school also continues to offer free Hindu Religious classes with the support of Shri Kanaga Thurkkai Amman Temple.

Trustees' Responsibilities

Under the Charities Act, trustees must prepare financial statements that present a true and fair view of the charity's financial activities and position. Trustees must:

- Apply suitable and consistent accounting policies
- Make reasonable and prudent judgements
- Follow applicable accounting standards and SORP guidance
- Prepare accounts on a going-concern basis unless inappropriate
- Maintain accurate accounting records
- Safeguard the charity's assets and prevent fraud or irregularities

The financial statements show a surplus, reflecting effective management and operational efficiency. The Board is confident that WLTS will continue to meet its obligations and expects further income from grants, fundraising, and local business support.

One trustee vacancy remains outstanding, and the Board is in the process of appointing suitable candidates.

Approval

This report was approved by the main trustees (office bearers) and signed on their behalf.
Mr. Subramaniam Kugasenan Chettiar BEM Hon. Chairman 19 January 2026



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**Statement of Financial Activities
For the Year ended 31 March 2025**

	Notes	2025 £	2024 £
Incoming Resources			
Fees and Grants	1	55,635	57,182
Fundraising	2	-	-
Miscellaneous Income	3	8,878	12,287
Total Income Resources		64,512	69,469
Resources Expended			
Direct Charitable			
Direct Charitable costs	4	23,436	25,051
Other Expenditure			
Miscellaneous Costs	5	28,209	32,721
Total Expenditure		51,646	57,772
Net movement in funds for the year	6	12,866	11,695
Total funds brought forward		29,927	18,232
Total funds carried forward		42,793	29,927



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BALANCE SHEET AS AT 31ST MARCH 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible Assets	8	1,349	1,798
Current Assets	9		
Debtors		-	-
Ofaal Bank		18,125	16,920
Cash at Bank & in hand		28,413	18,400
		<u>46,538</u>	<u>35,320</u>
less:			
Current Liabilities	10	5,094	7,191
		<u>41,444</u>	<u>28,129</u>
Total Assets Less Current Liabilities		<u>42,793</u>	<u>29,927</u>
CAPITAL			
Accumulated Fund		<u>42,793</u>	<u>29,927</u>

S K Chettiar
Hon Chairman

N. Nanthakumaran
Hon Treasurer



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	2025	2024
	£	£
Notes to the accounts for the year ended 31 March 2025		
1 Fees & Grants		
Fees	40,127	43,653
Sri Kanaga Thurkai Amman Temple	1,000	1,000
OFAAL Examination & Graduation fees	14,007	12,079
Members Donations & Other Contributions	500	450
	<u>55,635</u>	<u>57,182</u>
2 Fundraising	-	-
	<u>-</u>	<u>-</u>
3 Miscellaneous Income		
Cambridge Examination Fees	4,445	7158
Sale of Books	2,555	2,538
Prize Day	-	-
X'mas Party	-	918
Refund from Cambridge exam	-	-
Canteen	1,628	1,613
Advertising	250	60
Sundry Income		
HMRC CJRS		-
	<u>8,878</u>	<u>12,287</u>
4 Direct Charitable Expenditure		
Contractors Salary	4,847	7,385
Other staff wages	-	490
National Insurance-PAYE Tax	368	575
Legal& Professional		
Rent	18,222	16,601
Accountancy Fees	-	-
	<u>23,436</u>	<u>25,051</u>
5 Miscellaneous Cost		
Printing,postage &Stationery	-	1525
Books	1,498	1842
Hall hire	704	1024
Prize Day Printing	3,114	0
X'mas Presents & Teachers	3,448	6837
Cambridge Examination	3,768	8617
Sports	3,523	1263
Bad debts written off	-	-
	<u>16,054</u>	<u>21,108</u>



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Notes to the accounts for the year ended 31 March 2025

Miscellaneous Cost	2025	2024
	£	£
Equipment depreciation	449	599
Advertisement & Recruitment	1,377	904
Travel & Subsistance	-	-
Computer running costs	-	-
Insurance	1,508	1115
OFAAL Exam & Graduation	8,578	8633
Bank Charges	244	363
IPO Application expenses	-	-
	<u>28,209</u>	<u>32,722</u>
Total Expenditure	51,646	57,773
6 Net movement in funds for the year	2025	2024
Net Movement in funds	12,866	11,695
The net movement in funds for the year is stated after charging:		
Depreciation of tangible fixed assets	449	599
7 Staff Costs	2025	2024
No remuneration was paid to the trustees in the year , nor were any trustees expenses reimbursed		
Staff Costs:		
Contractors Salart	4,847	7,385
Other staff wages	-	490
	<u>4,847</u>	<u>7,875</u>
8 Tangible Fixed Assets used by the charity :		
Net book value of fixed assets	<u>1,349</u>	<u>1798</u>
9 Debtors		
Fees & others	-	-
Debtors	-	-
Prepayment	-	-
	<u>-</u>	<u>-</u>



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Notes to the accounts for the year ended 31 March 2025

10 Current Liabilities	2025	2024
	£	£
Accountancy Fees		-
Legal Fees		-
Other Creditor		-
P.A.Y.E Liability	247	311
Wages Control Account	4,847	6,880
	<u>5,094</u>	<u>7,191</u>

**WEST LONDON TAMIL SCHOOL
FOR THE YEAR ENDED 31 MARCH 2025**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WEST LONDON TAMIL SCHOOL

We report on the accounts of the trust for the year ended 31 March 2025, which are set out on page 1 to 5.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- *examine the accounts under section 145 of the 2011 Act;
- *to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- *to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of the unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statements.

In connection with our examination, no matter has come to our attention which gives us reasonable cause to believe that in any material respect the requirement

- *to keep accounting records in accordance with section 130 of Charities Act 2011 and
- *to prepare accounts which accord with accounting records and comply with the accounting requirement of the 2011 Act have not met; or to which in our opinion attention should draw in order to enable a proper understanding of the accounts to be reached.



Siva Aarooran BA(Hons) FCCA CTA AFA MIPA
Aarthy Limited
428 Rayners Lane
Pinner
HA5 5DX

Date: 9 January 2026

WEST LONDON TAMIL SCHOOL

England & Wales - Charity number 1021545

Accounts



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Tel: 0208 5780910, 07545839574 Mail: secretary@wlts-ofaal.org.uk

Charity information

Trustees:

Hon. Chairman: Mr. Subramaniam Kugasenan Chettiar BEM

Hon. Secretary: Mr. Amirthalingam Nagarajah

Hon. Treasurer: Mr. Nagaratnam Nanthakumaran

Trustee: Mr. Srivijaya Sitampalam

Trustee: Mr. Selvanathan Thambithurai

Trustee: Mr. Thiya Prasanna Sharma

Head Teacher: Dr. Poothathamby Rasiah (*ex officio*)

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West London Tamil School

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024.

West London Tamil School (WLTS) is the first Tamil community Forum School in the United Kingdom established in 1978. Initially, it provided supplementary educational services to Tamil speaking children in the West London area but later it expanded its services to all communities in London, Outer London and Europe. It now offers children the ability to learn Fine-Arts, Tamil Language, Sports, Religious Studies and other extra-curricular activities. The school caters for children from the age of 4 to the age of 18 as well as to adults and provides lifelong learning opportunities.

The trustees are pleased to announce due to the very high standard of lessons provided to our more senior students, most of the students who took GCE (O/L) and GEC (A/L) examination conducted by Cambridge Examination board, either achieved **an A* or A grades**. It was also noteworthy to mention that one of our students who sat for GCE (O/L) Tamil in the Summer 2023 examinations has been awarded by the Cambridge International Examination Board an Outstanding Cambridge Learner Award and was awarded the title of **"Top in World"**.

Like our Tamil examinations which had been steadily improving over the years, our standard of conducting Fine Arts (OFAAL) examinations have also exponentially improved. Due to the popularity of our OFAAL examinations, we have opened few other new examination Centres in other countries, including the United States of America (USA) and Srilanka.

The school has special provisions for helping refugees, the underprivileged and disabled children. Several children from these groups use the services provided by the school. The school is currently managed by a Board of Governors, consisting of eight members, of whom are elected. The Board of Governors serves the school and the community on a voluntary basis for a period of two years. The school is very fortunate to have dedicated of Board of Governors who have the genuine desire to spend part of their valuable time for our community.

The school collects a nominal fee from the students towards its operating costs which had unfortunately increased substantially due to increase in the amount of rent we pay to our facilities providers. Additional income is generated from OFAAL examinations, increase the students fee, fundraising activities and contributions from generous local businesses. Most of the teachers and staff provide their services to the school voluntarily, with only out of pocket expenses being reimbursed.

Our school, West London Tamil School formed an examination body, in 1989 for conducting examination in Fine art subjects and in 1993, it was named as **Oriental Fine Arts Academy of London (OFAAL)**. Our school remains the parent charity of OFAAL. Although OFAAL is registered as a separate Charity but the members of **WLTS are the only members** of OFAAL. In addition, WLTS is the only and sole beneficiary of OFAAL income as stipulated by OFAAL constitution.

OFAAL exams are now being conducted by OFAAL/WLTS members and its popularity and quality of examination, among Asian communities are increasing as reflected by the reported income this year. Several new OFAAL examination centres have been opened, and ongoing negotiations are taking place to accommodate new Centres. OFAAL also conducted first graduation ceremony for 41 graduates at University of West London on 24 November 2018, which was a grand success.

The OFAAL examination income generated have been incorporated within the WLTS financial accounts. Due to the popularity and high standard of our OFAAL examination, a further graduation ceremony was held in February 2023 for 33 graduates and further graduation ceremonies have been planned to accommodate our Diploma and Post Diploma students.

The members raised serious concerns that not a single member was given the opportunity to examine neither the OFAAL 2012 AGM minutes nor the financial Statements for 31 March 2013 or thereafter due to no valid OFAAL AGM being taken since 2013. As such the notes of OFAAL 2012 minutes or the Financial Statements that had been submitted to Charity Commission since 2011 have not been formally approved by OFAAL members who are also member of WLTS. However, it appears to have been passed onto the charity commission for filing purposes.

The WLTS trustees are extremely disappointed that the Charity Commission seems to be showing a blind eye to such malpractice which are not approved by the members. **This is, despite the Charity Commission expressing its views when it completed Stage 1 review on 11 February 2015, at Paragraphs 16 and 17, confirming that OFAAL does not have properly appointed trustees.**

Naturally OFAAL members are very disappointed and concerned that they are currently hiding behind the shadows of a Tamil School in Alperton called '**Oriental Fine Arts Tamil School (OFAAL)**' which has absolutely no links with the Original OFAAL that was established by Members of West London Tamil School under, the Charity registration number **1103602**. As per the original constitution of OFAAL that was established, the membership to OFAAL can only be gained by being members of West London Tamil School only. The purported trustees are still holding on to OFAAL charity without AGM and without members' approval since 2013. The members put considerable amount of their own money and effort at formal mediation with a view to finding a long-lasting solution with the purported trustees, but this too had failed.

This mediation attempts **included an offer by the Charity Commission in their e-mail dated 18 May 2015 to use their powers to make an Order appointing 6 caretaking trustees, 3 from each party in accordance with paragraph 25 of Mr Neil Robertson's of Charity Commission Stage 1 review dated 11 February 2015**. Consequently, OFAAL members had no choice but to file a CPR part 8 claim at the High Court of Justice, Chancery Division under claim number HC-2017-000418 on 10 February 2017 which is still pending.

In addition to the above High Court case, a trademark application and opposition by WLTS and OFAAL members were concluded last year by IPO tribunal decision issuing their decision on 21 October 2021. The full IPO tribunal decision can be found here: https://www.ipo.gov.uk/t-challenge-decision-results/t-challenge-decision-results-bl?BL_Number=O/792/21 This decision has been submitted to Charity Commission for their consideration. The decision and the cost summaries at outlined at paragraph 137. This is produced for here for ease of reference:-

*"137. At the hearing, Mr Harbottle requested off-scale costs in the event that his client was successful. WLTS have filed a proforma also seeking to recover their costs. I recognise that OFAAL has been successful in two oppositions and WLTS has been successful in only one. However, both oppositions brought by OFAAL were brought on the same grounds and so there was significant overlap in terms of the issues and the work undertaken. **On balance, I consider that given the parties have enjoyed a roughly equal degree of success in their oppositions, it would not be appropriate to make an award of costs in this case**".*

It is worth noting the comments of the IPO tribunal judge concerning the conduct of one of OFAAL registered trustee during the hearing, which is set out at Paragraph 26 and 27 under preliminary issue. Details of which can be found by following the IPO decision link above. The trustees and members of OFAAL have reported the matters to the appropriate authorities, including the Charity commission.

Following IPO's judgement on 21 October 2021, the purported trustees/registered trustees of OFAAL, an attempt was made on 09 December 2021, through their IPO attorney to intimidate, and silence some of the WLTS trustees and members of OFAAL, and we would imagine at a greater cost to OFAAL charity funds. The matters have been robustly dealt with by OFAAL members, involving IPREG, which is a regulating body for IPO attorneys and Charity Commission.

The Board of Governors has realised the importance of having a permanent venue for the school to serve our community in the long run. It is an unassailable truth that our members worked tirelessly over the past many years for OFAAL to sustain its growth and to maintain a Building Fund for the above purpose yet the purported trustees of OFAAL are holding on to these funds.

The trustees are extremely grateful to the OFAAL members, our very talented Fine arts teachers and our centre coordinators for their visions and dedications, in taking the OFAAL examination to our next generation. It is also worth noting that the Trademark that WLTS continue to use for many years, is subject to an opposition by parties to the disputes and is currently being reviewed by HM IPO office. The Board is always striving to reduce the operating costs, whilst maintaining the quality of education and meeting the members' expectations. The Board of Governors are proud of WLTS' heritage and its invaluable contributions to the children of the local community.

The Board of Governors have the vision to take the school from strength to strength and to achieve its objectives by providing high quality of studies to students. Despite all the obstacles, the governors are very pleased that the number of students who have enrolled this year has increased.

The governors and members are determined to do everything legally possible to rescue the OFAAL charity and *to revert it back to how it was for the past 20 years*. We continue to provide Hindu Religious classes free of charge to students at our school with the help of **Shri Kanaga Thurkkai Amman Temple**.

The trustees are required under the Charities Act to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

The Charity also has two vacancies for trustees and currently is in the process of appointing suitable individual members to fill those vacancies.

In preparing financial statements giving a true and fair view, the trustees should follow best practice and Select suitable accounting policies and apply them consistently, make judgement and estimates that are reasonable and prudent, State whether applicable accounting standards and statements of recommended practice have to be followed, subject to any departures disclosed and explain in the financial statements, Prepare the financial statements on an on-going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy of the financial position of the charity, and which would enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the

assets of the charity and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

The financial statement reflects a surplus, which indicates the operating efficiencies of the current policies. The board of governors are confident that the school will be able to meet its obligations within its financial constraints and expects more funds to be raised through local businesses, grants, and fund-raising activities.

This report was approved by the main trustees (office bearers) and signed on their behalf.

Mr. Subramaniam Kugasenan Chettiar BEM
Hon. Chairman
28th January 2025.

Details of the trustees (office bearers) who served the Board of Governors for the year ended 31 March 2023 are as follows:

Hon. Chairman: Mr. Subramaniam Kugasenan Chettiar BEM

Hon. Secretary: Mr. Amirthalingam Nagarajah

Hon. Treasurer: Mr. Nagaratnam Nanthakumaran

Trustee: Mr. Srivijaya Sitampalam

Trustee: Mr. Selvanathan Thambithurai

Trustee: Mr Thiyagarajasharma Prasannarutasarma

Trustees: Dr. Poothathamby Rasiah (*ex officio*)

**WEST LONDON TAMIL SCHOOL
FOR THE YEAR ENDED 31 MARCH 2024**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WEST LONDON TAMIL SCHOOL

We report on the accounts of the trust for the year ended 31 March 2024, which are set out on page 1 to 5.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- *examine the accounts under section 145 of the 2011 Act;
- *to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- *to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of the unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statements.

In connection with our examination, no matter has come to our attention which gives us reasonable cause to believe that in any material respect the requirement

- *to keep accounting records in accordance with section 130 of Charities Act 2011 and
- *to prepare accounts which accord with accounting records and comply with the accounting requirement of the 2011 Act have not met; or to which in our opinion attention should draw in order to enable a proper understanding of the accounts to be reached.



Siva Aarooran BA(Hons) FCCA CTA AFA MIPA
Aarthy Limited
428 Rayners Lane
Pinner
HA5 5DX

Date: 20/01/2025



மேற்கு இலண்டன் தமிழ்ப் பாடசாலை
West London Tamil School

Gifford Primary School, Greenhill Gardens, Northolt, UB5 6BU.
Founded 1978 B.N.R.No: 2229289 Registered Charity No: 1021545
E-Mail: admin@wlts.org.uk Web: www.wlts.org.uk, www.wlts-ofaal.org.uk

**Statement of Financial Activities
For the Year ended 31 March 2024**

	Notes	2024 £	2023 £
Incoming Resources			
Fees and Grants	1	57,182	47,739
Fundraising	2	-	-
Miscellaneous Income	3	12,287	8,778
Total Income Resources		69,468	56,517
Resources Expended			
Direct Charitable			
Direct Charitable costs	4	25,051	24,910
Other Expenditure			
Miscellaneous Costs	5	32,721	24,616
Total Expenditure		57,773	49,526
Net movement in funds for the year	6	11,695	6,990
Total funds brought forward		18,232	11,242
Total funds carried forward		29,927	18,232



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BALANCE SHEET AS AT 31ST MARCH 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible Assets	8	1,798	2,396
Current Assets	9		
Debtors		-	-
Ofaal Bank		16,920	12,972
Cash at Bank & in hand		18,400	9,824
		<u>35,320</u>	<u>22,796</u>
less:			
Current Liabilities	10	7,191	6,960
		<u>28,129</u>	<u>15,836</u>
Total Assets Less Current Liabilities		<u>29,927</u>	<u>18,232</u>
CAPITAL			
Accumulated Fund		<u>29,927</u>	<u>18,232</u>

S K Chettiar
Hon Chairman

N. Nanthakumaran
Hon Treasurer



மேற்கு இலண்டன் தமிழ்ப் பாடசாலை

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	2024	2023
	£	£
Notes to the accounts for the year ended 31 March 2024		
1 Fees & Grants		
Fees	43,653	29,638
Sri Kanaga Thurkai Amman Temple	1,000	1,000
OFAAL Examination & Graduation fees	12,079	15,441
Members Donations & Other Contributions	450	1,660
	<u>57,182</u>	<u>47,739</u>
2 Fundraising	-	-
	<u>-</u>	<u>-</u>
3 Miscellaneous Income		
Cambridge Examination Fees	7,158	3385
Sale of Books	2,538	2,534
Prize Day	-	-
X'mas Party	918	742
Refund from Cambridge exam	-	-
Canteen	1,613	1,995
Advertising	60	122
Sundry Income	-	-
HMRC CJRS	-	-
	<u>12,287</u>	<u>8,778</u>
4 Direct Charitable Expenditure		
Contractors Salary	7,385	7,485
Other staff wages	490	150
National Insurance-PAYE Tax	575	606
Legal& Professional	-	-
Rent	16,601	16,670
Accountancy Fees	-	-
	<u>25,051</u>	<u>24,911</u>
5 Miscellaneous Cost		
Printing,postage &Stationery	1,525	1460
Books	1,842	1371
Hall hire	1,024	(-500)
Prize Day Printing	-	0
X'mas Presents & Teachers	6,837	3429
Cambridge Examination	8,617	1717
Sports	1,263	2457
Bad debts written off	-	-
	<u>21,107</u>	<u>10,434</u>



மேற்கு இலண்டன் தமிழ்ப் பாடசாலை

West London Tamil School

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Founded 1978 B.N.R.No: 2229289 Registered Charity No: 1021545

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Notes to the accounts for the year ended 31 March 2024

Miscellaneous Cost	2024	2023
	£	£
Equipment depreciation	599	799
Advertisement & Recruitment	904	1,348
Travel & Subsistence	-	-
Computer running costs	-	878
Insurance	1,115	1114
OFAAL Exam & Graduation	8,633	10246
Bank Charges	363	296
IPO Application expenses	-	-
	<u>32,721</u>	<u>25,115</u>
Total Expenditure	57,773	50,026
6 Net movement in funds for the year	2024	2023
Net Movement in funds	11,695	6,991
The net movement in funds for the year is stated after charging:		
Depreciation of tangible fixed assets	599	799
7 Staff Costs	2024	2023
No remuneration was paid to the trustees in the year , nor were any trustees expenses reimbursed		
Staff Costs:		
Contractors Salart	7,385	7,485
Other staff wages	490	150
	<u>7,875</u>	<u>7,635</u>
8 Tangible Fixed Assets used by the charity :		
Net book value of fixed assets	<u>1,798</u>	<u>2397</u>
9 Debtors		
Fees & others	-	-
Debtors	-	-
Prepayment	-	-
	<u>-</u>	<u>-</u>



மேற்கு இலண்டன் தமிழ்ப் பாடசாலை
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Notes to the accounts for the year ended 31 March 2024

10 Current Liabilities	2024	2023
	£	£
Accountancy Fees		-
Legal Fees		-
Other Creditor		-
P.A.Y.E Liability	311	555
Wages Control Account	6,880	6,405
	<u>7,191</u>	<u>6,960</u>

WEST LONDON TAMIL SCHOOL

England & Wales - Charity number 1021545

Accounts



மேற்கு இலண்டன் தமிழ்ப் பாடசாலை

West London Tamil School

Gifford Primary School, Greenhill Gardens, Northolt, UB5 6BU.

Founded 1978

B.N.R No: 2229289

Registered Charity No: 1021545

Please address all correspondence to:

The Secretary, 54 Hill Rise, Greenford, Middlesex. UB6 8PE

Tel: 0208 5780910, 07545839574 Mail: secretary@wlts-ofaal.org.uk

Charity information

Trustees:

Hon. Chairman: Mr. Subramaniam Kugasenan Chettiar BEM

Hon. Secretary: Mr. Amirthalingam Nagarajah

Hon. Treasurer: Mr. Nagaratnam Nanthakumaran

Trustee: Mr. Srivijaya Sitampalam

Trustee: Mr. Subramaniyarajah Manikkam (resigned)

Trustee: Mr. Selvanathan Thambithurai

Trustee: Mr. Najeepan Navaratnarajah

Trustee: Mr. Thiya Prasanna Sharma

Acting Head Teacher: Dr. Poothathamby Rasiah

Charity Number: 1021545

Charity office
54 Hill Rise
Greenford
Middlesex
UB6 8PE

Accountants: Siva Aarooran BA(Hons) FCCA CTA AFA MIPA
Aarthy Limited
428 Rayners Lane
Pinner
HA5 5DX

West London Tamil School

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2023.

West London Tamil School (WLTS) is the first Tamil community Forum School in the United Kingdom established in 1978. Initially, it provided supplementary educational services to Tamil speaking children in the West London area but later it expanded its services to all communities in London, Outer London and Europe. It now offers children the ability to learn Fine-Arts, Tamil Language, Sports, Religious Studies and other extra-curricular activities. The school caters for children from the age of 4 to the age of 18 as well as to adults and provides lifelong learning opportunities.

The trustees are pleased to confirm that Face to Face school lessons, other extracurricular activities, and Oriental Fine Arts Academy of London (OFAAL) examinations have been resumed. The trustees are pleased to announce due to the very high standard of lessons provided to our more senior students, most of the students who took GCE (O/L) and GEC (A/L) examination conducted by Cambridge Examination board, either achieved **an A* or A grades**. Again, due to the popularity of our OFAAL examinations, we have opened few other new examination Centres in other countries, including the United States of America (USA).

At around September 2014 WLTS website, wlts.org.uk that had been operating for many years, had been disabled by WLTS former Secretary who had claimed ownership for the hosting the domain, the matter had been reported to relevant authorities for further actions.

The school has special provisions for helping refugees, the underprivileged and disabled children. Several children from these groups use the services provided by the school. The school is currently managed by a Board of Governors, consisting of eight members, of whom are elected. The Board of Governors serves the school and the community on a voluntary basis for a period of two years. The school is very fortunate to have dedicated of Board of Governors who have the genuine desire to spend part of their valuable time for our community.

The school collects a nominal fee from the students towards its operating costs. Additional income is generated from fundraising activities and contributions from generous local businesses. Most of the teachers and staff provide their services to the school voluntarily, with only out of pocket expenses being reimbursed.

Our school, West London Tamil School formed an examination body, in 1989 for conducting examination in Fine art subjects and in 1993, it was named as **Oriental Fine Arts Academy of London (OFAAL)**. Our school remains the parent charity of OFAAL. Although OFAAL is registered as a separate Charity but the members of **WLTS are the only members** of OFAAL. In addition, WLTS is the only and sole beneficiary of OFAAL income as stipulated by OFAAL constitution.

OFAAL exams are now being conducted by OFAAL/WLTS members and its popularity and quality of examination, among Asian communities are increasing as reflected by the reported income this year. Several new OFAAL examination centres have been opened and ongoing negotiations are taking place to accommodate new Centres. OFAAL also conducted a graduation ceremony for 41 graduates at University of West London on 24 November 2018, which was a grand success. The OFAAL examination income generated have been incorporated within the WLTS financial accounts. **Due to the popularity and high standard of our OFAAL examination, a further graduation ceremony was held in February 2023 for 33 graduates.**

The members raised serious concerns that not a single member was given the opportunity to examine neither the OFAAL 2012 AGM minutes nor the financial Statements for 31 March 2013 or thereafter due to no valid OFAAL AGM being taken since 2013. As such the notes of OFAAL 2012 minutes or the Financial Statements that had been submitted to Charity Commission since 2011 have not been formally approved by OFAAL members who are also member of WLTS. However, it appears to have been passed onto the charity commission for filing purposes.

The WLTS trustees are extremely disappointed that the Charity Commission seems to be showing a blind eye to such malpractice which are not approved by the members. **This is, despite the Charity Commission expressing its views when it completed Stage 1 review on 11 February 2015, at Paragraphs 16 and 17, confirming that OFAAL does not have properly appointed trustees.**

Naturally OFAAL members are very disappointed and concerned that they are currently hiding behind the shadows of a Tamil School in Alperton called '**Oriental Fine Arts Tamil School (OFAAL)**' which has absolutely no links with the Original OFAAL that was established by Members of West London Tamil School under, the Charity registration number **1103602**. As per the original constitution of OFAAL that was established, the membership to OFAAL can only be gained by being members of West London Tamil School only. The purported trustees are still holding on to OFAAL charity without AGM and without members' approval since 2013. The members put considerable amount of their own money and effort at formal mediation with a view to finding a long-lasting solution with the purported trustees, but this too had failed.

This mediation attempts **included an offer by the Charity Commission in their e-mail dated 18 May 2015 to use their powers to make an Order appointing 6 caretaking trustees, 3 from each party in accordance with paragraph 25 of Mr Neil Robertson's of Charity Commission Stage 1 review dated 11 February 2015.** Consequently, OFAAL members had no choice but to file a CPR part 8 claim at the High Court of Justice, Chancery Division under claim number HC-2017-000418 on 10 February 2017 which is still pending.

In addition to the above High Court case, a trademark application and opposition by WLTS and OFAAL members were concluded last year by IPO tribunal decision issuing their decision on 21 October 2021. The full IPO tribunal decision can be found here: https://www.ipo.gov.uk/t-challenge-decision-results/t-challenge-decision-results-bl?BL_Number=O/792/21 This decision has been submitted to Charity Commission for their consideration. The decision and the cost summaries at outlined at paragraph 137. This is produced for here for ease of reference:-

*"137. At the hearing, Mr Harbottle requested off-scale costs in the event that his client was successful. WLTS have filed a proforma also seeking to recover their costs. I recognise that OFAAL has been successful in two oppositions and WLTS has been successful in only one. However, both oppositions brought by OFAAL were brought on the same grounds and so there was significant overlap in terms of the issues and the work undertaken. **On balance, I consider that given the parties have enjoyed a roughly equal degree of success in their oppositions, it would not be appropriate to make an award of costs in this case**".*

It is worth noting the comments of the IPO tribunal judge concerning the conduct of one of OFAAL registered trustee during the hearing, which is set out at Paragraph 26 and 27 under preliminary issue. Details of which can be found by following the IPO decision link above. The trustees and members of OFAAL have reported the matters to the appropriate authorities, including the Charity commission.

Following IPO's judgement on 21 October 2021, the purported trustees/registered trustees of OFAAL, an attempt was made on 09 December 2021, through their IPO attorney to intimidate, and silence some of the WLTS trustees and members of OFAAL, and we would imagine at a greater cost to OFAAL charity funds. The matters have been robustly dealt with by OFAAL members, involving IPREG, which is a regulating body for IPO attorneys and Charity Commission.

The Board of Governors has realised the importance of having a permanent venue for the school to serve our community in the long run. It is an unassailable truth that our members worked tirelessly over the past many years for OFAAL to sustain its growth and to maintain a Building Fund for the above purpose yet the purported trustees of OFAAL are holding on to these funds.

The trustees are extremely grateful to the OFAAL members, our very talented Fine arts teachers and our centre coordinators for their visions and dedications, in taking the OFAAL examination to our next generation. It is also worth noting that the Trademark that WLTS continue to use for many years, is subject to an opposition by parties to the disputes and is currently being reviewed by HM IPO office. The Board is always striving to reduce the operating costs, whilst maintaining the quality of education and meeting the members' expectations. The Board of Governors are proud of WLTS' heritage and its invaluable contributions to the children of the local community.

The Board of Governors have the vision to take the school from strength to strength and to achieve its objectives by providing high quality of studies to students. Despite all the obstacles, the governors are very pleased that the number of students who have enrolled this year has increased.

The governors and members are determined to do everything legally possible to rescue the OFAAL charity and *to revert it back to how it was for the past 20 years*. We continue to provide Hindu Religious classes free of charge to students at our school with the help of **Shri Kanaga Thurkkai Amman Temple**.

The trustees are required under the Charities Act to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing financial statements giving a true and fair view, the trustees should follow best practice and Select suitable accounting policies and apply them consistently, make judgement and estimates that are reasonable and prudent, State whether applicable accounting standards and statements of recommended practice have to be followed, subject to any departures disclosed and explain in the financial statements, Prepare the financial statements on an on-going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy of the financial position of the charity, and which would enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

The financial statement reflects a surplus, which indicates the operating efficiencies of the current policies. The board of governors are confident that the school will be able to meet its obligations within its financial constraints and expects more funds to be raised through local businesses, grants, and fund-raising activities.

This report was approved by the main trustees (office bearers) and signed on their behalf.

Mr. Subramaniam Kugasenan Chettiar BEM
Hon. Chairman
21st January 2024

Details of the trustees (office bearers) who served the Board of Governors for the year ended 31 March 2023 are as follows:

Hon. Chairman: Mr. Subramaniam Kugasenan Chettiar BEM

Hon. Secretary: Mr. Amirthalingam Nagarajah

Hon. Treasurer: Mr. Nagaratnam Nanthakumaran

Trustee: Mr. Srivijaya Sitampalam

Trustee: Mr. Subramaniyarajah Manikkam (Resigned)

Trustee: Mr. Selvanathan Thambithurai

Trustee: Mr. Najeepan Navaratnarajah

Trustee: Mr Thiyagarajasharma Prasannarutasarma

Trustees: Dr. Poothathamby Rasiah



மேற்கு இலண்டன் தமிழ்ப் பாலசாலை
West London Tamil School

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Founded 1978 B.N.R.No: 2229289 Registered Charity No: 1021545
E-Mail: admin@wls.org.uk Web: www.wls.org.uk, www.wls-efaal.org.uk

**Statement of Financial Activities
For the Year ended 31 March 2023**

	Notes	2023 £	2022 £
Incoming Resources			
Fees and Grants	1	47,739	28,661
Fundraising	2	-	-
Miscellaneous Income	3	8,778	12,219
Total Income Resources		<u>56,516</u>	<u>40,880</u>
Resources Expended			
Direct Charitable			
Direct Charitable costs	4	24,910	18,102
Other Expenditure			
Miscellaneous Costs	5	24,616	15,645
Total Expenditure		<u>49,526</u>	<u>33,747</u>
Net movement in funds for the year	6	6,990	7,133
Total funds brought forward		11,242	4,109
Total funds carried forward		<u><u>18,232</u></u>	<u><u>11,242</u></u>

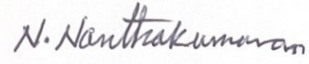


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BALANCE SHEET AS AT 31ST MARCH 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible Assets	8	2,397	1,818
Current Assets	9		
Debtors		-	-
Ofaal Bank		12,972	10,226
Cash at Bank & in hand		9,824	7,145
		<u>22,795</u>	<u>17,371</u>
less:			
Current Liabilities	10	6,960	7,947
		<u>15,835</u>	<u>9,424</u>
Total Assets Less Current Liabilities		<u>18,232</u>	<u>11,242</u>
CAPITAL			
Accumulated Fund		<u>18,232</u>	<u>11,242</u>


Hon Chairman
18/11/2023


Hon Treasurer
18/11/23



மேற்கு இலண்டன் தமிழ்ப் பாலசாலை
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E-Mail: admin@wls.org.uk Web: www.wls.org.uk, www.wls-efaal.org.uk

	2023	2022
Notes to the accounts for the year ended 31 March 2023	£	£
1 Fees & Grants		
Fees	29,638	16,727
Sri Kanaga Thurkai Amman Temple	1,000	1,000
OFAAL Examination & Graduation fees	15,441	8,044
Members Donations & Other Contributions	1,660	2,890
	<u>47,739</u>	<u>28,661</u>
2 Fundraising	-	-
	<u>-</u>	<u>-</u>
3 Miscellaneous Income		
Cambridge Examination Fees	3,385	1509
Sale of Books	2,534	1,818
Prize Day	-	-
X'mas Party	742	-
Refund from Cambridge exam	-	-
Canteen	1,995	748
Advertising	122	-
Sundry Income	-	8,144
HMRC CJRS	-	-
	<u>8,778</u>	<u>12,219</u>
4 Direct Charitable Expenditure		
Contractors Salary	7,485	6,227
Other staff wages	150	-
National Insurance-PAYE Tax	606	406
Legal & Professional	-	170
Rent	16,670	11,299
Accountancy Fees	-	-
	<u>24,910</u>	<u>18,102</u>
5 Miscellaneous Cost		
Printing, postage & Stationery	1,460	0
Books	1,371	751
Hall hire	(500)	1298
Prize Day Printing	-	0
X'mas Presents & Teachers	3,429	2819
Cambridge Examination	1,717	1602
Sports	2,457	0
Bad debts written off	-	2,363
	<u>9,935</u>	<u>8,833</u>



Notes to the accounts for the year ended 31 March 2023

Miscellaneous Cost	2023	2022
	£	£
Equipment depreciation	799	507
Advertisement & Recruitment	1,348	356
Travel & Subsistence	-	-
Computer running costs	878	491
Insurance	1,114	1118
OFAAL Exam & Graduation	10,246	4288
Bank Charges	296	51
IPO Application expenses	-	0
	<u>24,616</u>	<u>15,644</u>

Total Expenditure 49,526 33,746

6 Net movement in funds for the year	2023	2022
Net Movement in funds	6,990	7,133

The net movement in funds for the year is stated after charging:

Depreciation of tangible fixed assets	799	507
---------------------------------------	-----	-----

7 Staff Costs 2023 2022

No remuneration was paid to the trustees in the year, nor were any trustees expenses reimbursed
Staff Costs:

Contractors Salart	7,485	6,227
Other staff wages	150	-
	<u>7,635</u>	<u>6,227</u>

8 Tangible Fixed Assets used by the charity :

Net book value of fixed assets	<u>2,397</u>	<u>1819</u>
--------------------------------	--------------	-------------

9 Debtors

Fees & others	-	-
Debtors	-	-
Prepayment	-	-
	<u>-</u>	<u>-</u>



மேற்கு இலண்டன் தமிழ்ப் பாடசாலை
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Founded 1978 BNR No: 2229289 Registered Charity No 1021543

E-Mail: admin@wls.org.uk Web: www.wls.org.uk, www.wls-ofaal.org.uk

Notes to the accounts for the year ended 31 March 2023

10 Current Liabilities	2023 £	2022 £
Accountancy Fees		-
Legal Fees		-
Other Creditor		-
P.A.Y.E Liability	555	268
Wages Control Account	6,405	7,679
	<u>6,960</u>	<u>7,947</u>



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Gifford Primary School, Greenhill Gardens, Northolt, UBS 6BU
Founded 1978 B.N.R.No: 2229289 Registered Charity No 1021545

E-Mail: admin@wls.org.uk Web: www.wls.org.uk, www.wls-ofaal.org.uk

**Statement of Financial Activities
For the Year ended 31 March 2023**

	Notes	2023 £	2022 £
Incoming Resources			
Fees and Grants	1	47,739	28,661
Fundraising	2	-	-
Miscellaneous Income	3	8,778	12,219
Total Income Resources		<u>56,516</u>	<u>40,880</u>
Resources Expended			
Direct Charitable			
Direct Charitable costs	4	24,910	18,102
Other Expenditure			
Miscellaneous Costs	5	24,616	15,645
Total Expenditure		<u>49,526</u>	<u>33,747</u>
Net movement in funds for the year	6	6,990	7,133
Total funds brought forward		11,242	4,109
Total funds carried forward		<u>18,232</u>	<u>11,242</u>

**WEST LONDON TAMIL SCHOOL
FOR THE YEAR ENDED 31 MARCH 2023**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WEST LONDON TAMIL SCHOOL

We report on the accounts of the trust for the year ended 31 March 2023, which are set out on page 1 to 5.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- *examine the accounts under section 145 of the 2011 Act;
- *to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- *to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of the unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statements

In connection with our examination, no matter has come to our attention which gives us reasonable cause to believe that in any material respect the requirement

- *to keep accounting records in accordance with section 130 of Charities Act 2011 and
- *to prepare accounts which accord with accounting records and comply with the accounting requirement of the 2011 Act have not met; or to which in our opinion attention should draw in order to enable a proper understanding of the accounts to be reached.



Siva Aarooran BA(Hons) FCCA CTA AFA MIPA
Aarthy Limited
428 Rayners Lane
Pinner
HA5 5DX

Date: 19.01.2024

WEST LONDON TAMIL SCHOOL

England & Wales - Charity number 1021545

Accounts



மேற்கு இலண்டன் தமிழ்ப் பாடசாலை
West London Tamil School

Gifford Primary School, Greenhill Gardens, Northolt, UB5 6BU.

Founded 1978

B.N.R No: 2229289

Registered Charity No: 1021545

Please address all correspondence to:

The Secretary, 54 Hill Rise, Greenford, Middlesex. UB6 8PE

Tel: 0208 5780910, 07545839574 Mail: secretary@wlts-ofaal.org.uk

Charity information

Trustees:	Hon. Chairman:	Mr. Subramaniam Kugasenan Chettiar BEM
	Hon. Secretary:	Mr. Amirthalingam Nagarajah
	Hon. Treasurer:	Mr. Nagaratnam Nanthakumaran
	Trustee:	Mr. Srivijaya Sitampalam
	Trustee:	Mr. Subramaniyarajah Manikkam (resigned)
	Trustee:	Mr. Selvanathan Thambithurai
	Trustee:	Mr. Najeepan Navaratnarajah
	Trustee:	Mr. Thiya Prasanna Sharma
	Acting Head Teacher:	Dr. Poothathamby Rasiah

Charity Number: 1021545

Charity office
54 Hill Rise
Greenford
Middlesex
UB6 8PE

Accountants: Siva Aarooran BA(Hons) FCCA CTA AFA MIPA
Aarth Limited
428 Rayners Lane
Pinner
HA5 5DX

West London Tamil School

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022.

West London Tamil School (WLTS) is the first Tamil community Forum School in the United Kingdom established in 1978. Initially, it provided supplementary educational services to Tamil speaking children in the West London area but later it expanded its services to all communities in London, Outer London and Europe. It now offers children the ability to learn Fine-Arts, Tamil Language, Sports, Religious Studies and other extra-curricular activities. The school caters for children from the age of 4 to the age of 18 as well as to adults and provides lifelong learning opportunities.

The trustees are pleased to confirm that Face to Face school lessons, other extracurricular activities, and Oriental Fine Arts Academy of London (OFAAL) examinations have been resumed. The trustees are pleased to announce due to the very high standard of lessons provided to our more senior students, most of the students who took GCE (O/L) and GEC (A/L) examination conducted by Cambridge Examination board, either achieved **an A* or A grades**. Again due to the popularity of our OFAAL examinations, we have opened few other new examination Centres in other countries, including the United States of America (USA).

At around September 2014 WLTS website, wlts.org.uk that had been operating for many years, had been disabled by WLTS former Secretary who had claimed ownership for the hosting the domain, the matter had been reported to relevant authorities for further actions. **Like the OFAAL Tamil school started at Alperton Community School around September 2014, following the dispute between WLTS/OFAAL members and OFAAL registered trustees**, a group of individuals who had formerly associated with WLTS, had last year opened another Tamil School called WLTS-OFAAL at Stanhope primary school where WLTS had operated for over 30 years.

It is with great sadness that we learnt that this so called WLTS-OFAAL Tamil School, which was opened with the sole intention of damaging our School **was closed, two terms after opening**. However, **the trustees are pleased** to note most of the children who attended this WLTS-OFAAL school for two terms previously have now returned to our school and continuing with their education at WLTS.

The school has special provisions for helping refugees, the underprivileged and disabled children. Several children from these groups use the services provided by the school.

The school is currently managed by a Board of Governors, consisting of eight members, of whom are elected. The Board of Governors serves the school and the community on a voluntary basis for a period of two years. The school is very fortunate to have dedicated of Board of Governors who have the genuine desire to spend part of their valuable time for our community.

The school collects a nominal fee from the students towards its operating costs. Additional income is generated from fundraising activities and contributions from generous local businesses. Most of the teachers and staff provide their services to the school voluntarily, with only out of pocket expenses being reimbursed.

The trustees would like to bring it to the attention of interested parties including the charity commission that an amount of £2363 (shown as Debtors) have been written off, as bad debts during this financial year, following a review of the Charity Financial Statement by our external accountant. These amounts were owed to the Charity by our former treasurer who resigned from our charity 22 January 2017. The matter was reported to appropriate authorities, including law enforcement authority and charity commission.

Our school formed an examination body, in 1989 for conducting examination in Fine art subjects and in 1993, it was named as **Oriental Fine Arts Academy of London (OFAAL)**. Our school remains the parent charity of OFAAL. Although OFAAL is registered as a separate Charity but the members of **WLTS are the only members of OFAAL**. In addition, WLTS is the only and sole beneficiary of OFAAL income as stipulated by OFAAL constitution.

OFAAL exams are now being conducted by OFAAL/WLTS members and its popularity and quality of examination, among Asian communities are increasing as reflected by the reported income this year. Several new OFAAL examination centres have been opened and ongoing negotiations are taking place to accommodate new Centres. OFAAL also conducted a graduation ceremony for 41 graduates at University of West London on 24 November 2018, which was a grand success. The OFAAL examination income generated have been incorporated within the WLTS financial accounts. **Due to the popularity and high standard of our OFAAL examination, a further graduation ceremony has been planned for 2023.**

The members raised serious concerns that not a single member was given the opportunity to examine neither the OFAAL 2012 AGM minutes nor the financial Statements for 31 March 2013 or thereafter due to no valid OFAAL AGM being taken since 2013. As such the notes of OFAAL 2012 minutes or the Financial Statements that had been submitted to Charity Commission since 2011 have not been formally approved by OFAAL members who are also member of WLTS. However, it appears to have been passed onto the charity commission for filing purposes.

The WLTS trustees are extremely disappointed that the Charity Commission seems to be showing a blind eye to such malpractice which are not approved by the members. **This is, despite the Charity Commission expressing its views when it completed Stage 1 review on 11 February 2015, at Paragraphs 16 and 17, confirming that OFAAL does not have properly appointed trustees.**

Naturally OFAAL members are very disappointed and concerned that they are currently hiding behind the shadows of a Tamil School in Alperton called '**Oriental Fine Arts Tamil School (OFAAL)**' which has absolutely no links with the Original OFAAL that was established by Charity registration number **1103602**. The purported trustees are still holding on to OFAAL charity without AGM and without members' approval since 2013. The members put considerable amount of their own money and effort at formal mediation with a view to finding a long-lasting solution with the purported trustees, but this too had failed.

This mediation attempts **included an offer by the Charity Commission in their e-mail dated 18 May 2015 to use their powers to make an Order appointing 6 caretaking trustees, 3 from each party in accordance with paragraph 25 of Mr Neil Robertson's of Charity Commission Stage 1 review dated 11 February 2015**. Consequently, OFAAL members had no choice but to file a CPR part 8 claim at the High Court of Justice, Chancery Division under claim number HC-2017-000418 on 10 February 2017 which is still pending.

In addition to the above High Court case, a trademark application and opposition by WLTS and OFAAL members were concluded last year by IPO tribunal decision issuing their decision on 21 October 2021. The full IPO tribunal decision can be found here: <https://www.ipo.gov.uk/t-challenge-decision-results/t-challenge-decision-results-bl?BL Number=O/792/21> This decision has been submitted to Charity Commission for their consideration. The decision and the cost summaries at outlined at paragraph 137. This is produced for here for ease of reference:

"137. At the hearing, Mr Harbottle requested off-scale costs in the event that his client was successful. WLTS have filed a proforma also seeking to recover their costs. I recognise that OFAAL has been successful in two oppositions and WLTS has been successful in only one.

*However, both oppositions brought by OFAAL were brought on the same grounds and so there was significant overlap in terms of the issues and the work undertaken. **On balance, I consider that given the parties have enjoyed a roughly equal degree of success in their oppositions, it would not be appropriate to make an award of costs in this case**".*

It is worth noting the comments of the IPO tribunal judge concerning the conduct of one of OFAAL registered trustee during the hearing, which is set out at Paragraph 26 and 27 under preliminary issue. Details of which can be found by following the IPO decision link above. The trustees and members of OFAAL have reported the matters to the appropriate authorities, including the Charity commission.

It is also sad to note that an attempt were made through their IPO attorney by the OFAAL registered trustees during December 2021 to intimidate, and silence some of the WLTS trustees and members of OFAAL, and we would imagine at a greater cost to OFAAL charity funds. The matters have been robustly dealt with by OFAAL members, involving IPREG and Charity Commission.

The Board of Governors has realised the importance of having a permanent venue for the school to serve our community in the long run. It is an unassailable truth that our members worked tirelessly over the past many years for OFAAL in order to sustain its growth and to maintain a Building Fund for the above purpose yet the purported trustees of OFAAL are holding on to these funds.

The trustees are extremely grateful to the OFAAL members, our very talented Fine arts teachers and our centre coordinators for their visions and dedications, in taking the OFAAL examination to our next generation. It is also worth noting that the Trademark that WLTS continue to use for many years, is subject to an opposition by parties to the disputes and is currently being reviewed by HM IPO office.

The Board is always striving to reduce the operating costs, whilst maintaining the quality of education and meeting the members' expectations. The Board of Governors are proud of WLTS' heritage and its invaluable contributions to the children of the local community.

The Board of Governors have the vision to take the school from strength to strength and to achieve its objectives by providing high quality of studies to students. Despite all the obstacles, the governors are very pleased that the number of students who have enrolled this year has increased.

The governors and members are determined to do everything legally possible to rescue the OFAAL charity and *to revert it back to how it was for the past 20 years*. We continue to provide Hindu Religious classes free of charge to students at our school with the help of **Shri Kanaga Thurkkai Amman Temple**.

The trustees are required under the Charities Act to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing financial statements giving a true and fair view, the trustees should follow best practice and Select suitable accounting policies and apply them consistently, make judgement and estimates that are reasonable and prudent, State whether applicable accounting standards and statements of recommended practice have to be followed, subject to any departures disclosed and explain in the financial statements, Prepare the financial statements on an on-going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy of the financial position of the charity, and which would enable them to ensure that the financial

statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

The financial statement reflects a surplus, which indicates the operating efficiencies of the current policies. The board of governors are confident that the school will be able to meet its obligations within its financial constraints and expects more funds to be raised through local businesses, grants, and fund-raising activities.

This report was approved by the main trustees (office bearers) and signed on their behalf.

Mr. Subramaniam Kugasenan Chettiar BEM

Hon. Chairman
23rd January 2023

Details of the trustees (office bearers) who served the Board of Governors for the year ended 31 March 2022 are as follows:

Hon. Chairman: Mr. Subramaniam Kugasenan Chettiar BEM
Hon. Secretary: Mr. Amirthalingam Nagarajah
Hon. Treasurer: Mr. Nagaratnam Nanthakumaran
Trustee : Mr. Srivijaya Sitampalam
Trustee: Mr. Subramaniyarajah Manikkam (Resigned)
Trustee: Mr. Selvanathan Thambithurai
Trustees: Mr. Najeepan Navaratnarajah
Trustees: Dr. Poothathamby Rasiah

**WEST LONDON TAMIL SCHOOL
FOR THE YEAR ENDED 31 MARCH 2022**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WEST LONDON TAMIL SCHOOL

We report on the accounts of the trust for the year ended 31 March 2022, which are set out on page 1 to 5.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- *examine the accounts under section 145 of the 2011 Act;
- *to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- *to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of the unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statements.

In connection with our examination, no matter has come to our attention which gives us reasonable cause to believe that in any material respect the requirement

- *to keep accounting records in accordance with section 130 of Charities Act 2011 and
- *to prepare accounts which accord with accounting records and comply with the accounting requirement of the 2011 Act have not met; or to which in our opinion attention should draw in order to enable a proper understanding of the accounts to be reached.



Siva Aarooran BA(Hons) FCCA CTA AFA MIPA
Aarth Limited
428 Rayners Lane
Pinner
HA5 5DX

Date: 10.01.2023



மேற்கு இலண்டன் தமிழ்ப் பாடசாலை
West London Tamil School
Gifford Primary School, Greenhill Gardens, Northolt, UB9 6BU.
Founded 1978 B.N.R.No. 2219289 Registered Charity No: 1021343
E-Mail: admin@wls.org.uk Web: www.wls.org.uk www.wls-tamil.org.uk

**Statement of Financial Activities
For the Year ended 31 March 2022**


	Notes	2022 £	2021 £
Incoming Resources			
Fees and Grants	1	28,661	8,870
Fundraising	2	-	-
Miscellaneous Income	3	12,219	10,988
Total Income Resources		<u>40,880</u>	<u>19,858</u>
Resources Expended			
Direct Charitable			
Direct Charitable costs	4	18,102	11,732
Other Expenditure			
Miscellaneous Costs	5	13,282	5,980
Total Expenditure		<u>31,383</u>	<u>17,712</u>
Net movement in funds for the year	6	9,496	2,146
Total funds brought forward		4,109	1,963
Total funds carried forward		<u>13,605</u>	<u>4,109</u>



BALANCE SHEET AS AT 31ST MARCH 2022

	Notes	2022 £	2021 £
Fixed Assets			
Tangible Assets	8	1,818	293
Current Assets	9		
Debtors		2,363	2,363
Ofaal Bank		10,226	6,663
Cash at Bank & in hand		7,145	6,172
		<u>19,734</u>	<u>15,198</u>
less:			
Current Liabilities	10	7,948	11,383
Net Current Assets		<u>11,787</u>	<u>3,816</u>
Total Assets Less Current Liabilities		<u>13,605</u>	<u>4,109</u>
CAPITAL			
Accumulated Fund		<u>13,605</u>	<u>4,109</u>


Hon Chairman
26/11/2022


N. Nanthakuma
Hon Treasurer
26/11/2022



மேற்கு இலண்டன் தமிழ்ப் பாலசாலை
West London Tamil School

Gifford Primary School, Greenhill Gardens, Northolt, UB5 6BU.
Founded 1978 B.N.R.No: 2229289 Registered Charity No: 1021345
E-Mail: admin@wltss.org.uk Web: www.wltss.org.uk www.wltss.org.uk

	2022	2021
	£	£
Notes to the accounts for the year ended 31 March 2022		
1 Fees & Grants		
Fees	16,727	4,247
Sri Kanaga Thurkai Amman Temple	1,000	-
OFAAL Examination & Graduation fees	8,044	4,623
Members Donations & Other Contributions	2,890	-
	<u>28,661</u>	<u>8,870</u>
2 Fundraising	-	-
	<u>-</u>	<u>-</u>
3 Miscellaneous Income		
Cambridge Examination Fees (collected)	1,509	1184
Sale of Books	1,818	929
Prize Day	-	-
X'mas Party	-	-
Refund from Cambridge exam	-	1,148
Canteen	748	-
Advertising	-	-
Sundry Income	-	-
HMRC CJRS	8,144	7,727
	<u>12,219</u>	<u>10,988</u>
4 Direct Charitable Expenditure		
Super Singer expense	-	-
Contractors Salary	6,227	10,940
Other staff wages	-	-
National Insurance-PAYE Tax	406	792
Legal& Professional	170	-
Rent	11,299	-
Accountancy Fees	-	-
	<u>18,102</u>	<u>11,732</u>
5 Miscellaneous Cost		
Cambridge refunds to parents	-	0
Printing, postage & Stationery	-	880
Books	751	99
Hall hire (advance booking)	1,298	900
Prize Day Printing	-	0
X'mas Expenses	2,819	49
Cambridge Examination	1,602	1159
Sports	-	0
General expenses	-	-
	<u>6,470</u>	<u>3,087</u>



Notes to the accounts for the year ended 31 March 2022

Miscellaneous Cost	2022	2021
	£	£
Equipment depreciation	507	98
Advertisement & Recruitment	356	50
Travel & Subsistence	-	-
Computer running costs	491	294
Insurance	1,118	1110
OFAAL Exam expenses	4,288	1341
Bank Charges	51	0
IPO Application expenses	-	0
	<u>13,282</u>	<u>5,980</u>
Total Expenditure	31,383	17,712
6 Net movement in funds for the year	2022	2021
Net Movement in funds	9,496	2,146
The net movement in funds for the year is stated after charging:		
Depreciation of tangible fixed assets	507	98
7 Staff Costs	2022	2021
No remuneration was paid to the trustees in the year, nor were any trustees expenses reimbursed		
Staff Costs:		
Contractors Salart	6,227	10,940
Other staff wages	-	-
	<u>6,227</u>	<u>10,940</u>
8 Tangible Fixed Assets used by the charity :		
Net book value of fixed assets		<u>293</u>
9 Debtors		
Fees & others	-	-
Debtors	2,363	2,363
Prepayment	-	-
	<u>2,363</u>	<u>2,363</u>



மேற்கு இலண்டன் தமிழ்ப் பாலசாலை
West London Tamil School

Gifford Primary School, Greenhill Gardens, Northolt, UB5 6BU.
Founded 1978 B.N.R.No: 2229389 Registered Charity No: 1021943
E-Mail: admin@wls.org.uk Web: www.wls.org.uk www.wls-sfai.org.uk

Notes to the accounts for the year ended 31 March 2022

10 Current Liabilities	2022	2021
	£	£
Accountancy Fees		-
Legal Fees		-
Other Creditor		-
P.A.Y.E Liability	268	336
Wages Control Account	<u>7,679</u>	<u>11,047</u>
	<u>7,948</u>	<u>11,383</u>